FOR OHF USE

LL1

2000
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2000)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0030312

Facility Name: HILLCREST RETIREMENT VILLAGE

Address: 1740 N. CIRCUIT DRIVE (Number) ROUND LAKE BEACH (City) 60073 (Zip Code)

County: LAKE

Telephone Number: (847) 546-5301 **Fax #** (847) 546-7563

IDPA ID Number: 36-3403506

Date of Initial License for Current Owners: 11/29/85

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve N. Lavenda **Telephone Number:** (847) 236-1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/00 to 12/31/00 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) ALAN ROSENBAUM
(Title) ADMINISTRATOR

Paid Preparer

(Signed) SEE ACCOUNTANT'S REPORT ATTACHED (Date)
(Print Name and Title) ROBERT A. ROSE, C.P.A.
(Firm Name & Address) FROST, RUTTENBERG & ROTHBLATT, P.C.
111 Pfingsten Rd. , Suite 300, Deerfield, Il 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	142	Intermediate (ICF)	142	51,972	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	142	TOTALS	142	51,972	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	41,854	8,322	60	50,236	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	41,854	8,322	60	50,236	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.66%

D. How many bed-hold days during this year were paid by Public Aid?
388 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 11/29/85

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 11/29/85 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL	MODIFIED CASH*	CASH*
[X]	[ ]	[ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/00 Fiscal Year: 12/31/00

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	272,245	15,465	6,616	294,326		294,326		294,326			1
2	Food Purchase		170,226		170,226	(16,635)	153,591	(280)	153,311			2
3	Housekeeping	223,748	22,550		246,298		246,298		246,298			3
4	Laundry	22,388	17,147		39,535		39,535		39,535			4
5	Heat and Other Utilities			83,469	83,469		83,469	544	84,013			5
6	Maintenance	48,657	10,125	41,041	99,823		99,823	(8,702)	91,121			6
7	Other (specify):*											7
8	**TOTAL General Services**	567,038	235,513	131,126	933,677	(16,635)	917,042	(8,438)	908,604			8
	B. Health Care and Programs											
9	Medical Director			1,800	1,800		1,800		1,800			9
10	Nursing and Medical Records	1,305,940	110,232	29,279	1,445,451		1,445,451	(643)	1,444,808			10
10a	Therapy											10a
11	Activities	93,632	8,838	815	103,285		103,285		103,285			11
12	Social Services	123,835	274	4,930	129,039		129,039		129,039			12
13	Nurse Aide Training			6,593	6,593		6,593		6,593			13
14	Program Transportation			2,241	2,241		2,241		2,241			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,523,407	119,344	45,658	1,688,409		1,688,409	(643)	1,687,766			16
	C. General Administration											
17	Administrative	147,964		108,901	256,865		256,865	29,439	286,304			17
18	Directors Fees											18
19	Professional Services			64,627	64,627		64,627	(4,757)	59,870			19
20	Dues, Fees, Subscriptions & Promotions			80,287	80,287		80,287	(52,978)	27,309			20
21	Clerical & General Office Expenses	89,092	12,219	20,098	121,409		121,409	(2,779)	118,630			21
22	Employee Benefits & Payroll Taxes			321,277	321,277	16,635	337,912	(8,347)	329,565			22
23	Inservice Training & Education											23
24	Travel and Seminar			8,008	8,008		8,008	(2,090)	5,918			24
25	Other Admin. Staff Transportation			159	159		159		159			25
26	Insurance-Prop.Liab.Malpractice			35,943	35,943		35,943	137	36,080			26
27	Other (specify):*							7,123	7,123			27
28	**TOTAL General Administration**	237,056	12,219	639,300	888,575	16,635	905,210	(34,252)	870,958			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,327,501	367,076	816,084	3,510,661		3,510,661	(43,333)	3,467,328			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

HILLCREST RETIREMENT VILLAGE
0030312
COST REPORT RECLASSIFICATIONS
01/01/00
12/31/00

SCHEDULE V LINE #			
22	EMPLOYEE BENEFITS	16,635	
2	FOOD		16,635

To reclass cost of employee meals from raw food to employee benefits

33	REAL ESTATE TAX		
19	PROFESSIONAL FEES		

To reclass cost of appealing real estate taxes

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE #0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			22,896	22,896		22,896	143,165	166,061			30
31	Amortization of Pre-Op. & Org.							1,196	1,196			31
32	Interest			106	106		106	154,517	154,623			32
33	Real Estate Taxes			61,070	61,070		61,070		61,070			33
34	Rent-Facility & Grounds			420,000	420,000		420,000	(415,216)	4,784			34
35	Rent-Equipment & Vehicles			5,284	5,284		5,284		5,284			35
36	Other (specify):*											36
37	**TOTAL Ownership**			509,356	509,356		509,356	(116,338)	393,018			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			21,754	21,754		21,754	(21,754)				41
42	Provider Participation Fee			77,958	77,958		77,958		77,958			42
43	Other (specify):*	10,010			10,010		10,010	(10,010)				43
44	**TOTAL Special Cost Centers**	10,010		99,712	109,722		109,722	(31,764)	77,958			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,337,511	367,076	1,425,152	4,129,739		4,129,739	(191,435)	3,938,304			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	8,758	30		9
10	Interest and Other Investment Income	(15,002)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(280)	2		13
14	Non-Care Related Interest	(8,984)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,545)	21		18
19	Entertainment				19
20	Contributions	(3,088)	20		20
21	Owner or Key-Man Insurance	(9,516)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(49,937)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,793)	21		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(56,174)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (138,561)		$	30

OHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(52,874)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (52,874)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (191,435)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

HILLCREST RETIREMENT VILLAGE

ID# 0030312

Report Period Beginning: 01/01/00

Ending: 12/31/00

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Deferred Maintenance	$	6	1
2	Vending Income	(21,754)	41	2
3	Amortization - Bldg Co.	(498)	31	3
4	Franchise Tax - Bldg Co	(200)	20	4
5	Trust Fees - Bldg Co.	(250)	20	5
6	Veteran's Drugs and Physician Charges	(469)	10	6
7	Non-allowable Salary	(10,010)	43	7
8	Non-allowable Seminar Fees	(658)	24	8
9	Real Estate Tax - Bldg Co (land not in use)	(3,854)	33	9
10	C.O.P.E.	(235)	20	10
11	Prior Year Void Payroll Checks	(174)	10	11
12	Prior Year Adjustment - Correction of Car Loan	(807)	32	12
13	Capitalized R&M Expenses	(8,702)	6	13
14	Personal Use of Vehicle - Depr	(136)	30	14
15	Personal Use of Vehicle - Interest	(41)	32	15
16	Excess Accounting Fee	(5,594)	19	16
17	Seminar - Travel	(1,432)	24	17
18	Misc. Income	(16)	21	18
19	Theft Loss Recovery	(625)	21	19
20	Legal Fees	(50)	19	20
21	Non-allowable Employee Insurance	(669)	22	21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55
56				56
57				57
58				58
59				59
60				60
61				61
62				62
63				63
64				64
65				65
66				66
67				67
68				68
69				69
70				70
71				71
72				72
73				73
74				74
75				75
76				76
77				77
78				78
79				79
80				80
81				81
82				82
83				83
84				84
85				85
86				86
87				87
88				88
89				89
90	**Total**	(56,174)		90

STATE OF ILLINOIS

Summary A

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary													1
2	Food Purchase	(280)											(280)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities			544									544	5
6	Maintenance	(8,702)											(8,702)	6
7	Other (specify):*													7
8	**TOTAL General Services**	(8,982)		544									(8,438)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(643)											(643)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	**TOTAL Health Care and Programs**	(643)											(643)	16
	C. General Administration													
17	Administrative			(3,660)	(28,706)	61,805							29,439	17
18	Directors Fees													18
19	Professional Services	(5,644)	495	173	44	175							(4,757)	19
20	Fees, Subscriptions & Promotions	(53,710)	450	282									(52,978)	20
21	Clerical & General Office Expenses	(4,979)	8	2,192									(2,779)	21
22	Employee Benefits & Payroll Taxes	(10,185)		1,838									(8,347)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(2,090)											(2,090)	24
25	Other Admin. Staff Transportation													25
26	Insurance-Prop.Liab.Malpractice			137									137	26
27	Other (specify):*			2,260	1,003	3,860							7,123	27
28	**TOTAL General Administration**	(76,608)	953	3,222	(27,659)	65,840							(34,252)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(86,233)	953	3,766	(27,659)	65,840							(43,333)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	8,622	133,736	807									143,165	30
31	Amortization of Pre-Op. & Org.	(498)	1,694										1,196	31
32	Interest	(24,834)	179,351										154,517	32
33	Real Estate Taxes	(3,854)	3,854											33
34	Rent-Facility & Grounds		(420,000)	4,784									(415,216)	34
35	Rent-Equipment & Vehicles													35
36	Other (specify):*													36
37	**TOTAL Ownership**	(20,564)	(101,365)	5,591									(116,338)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops	(21,754)											(21,754)	41
42	Provider Participation Fee													42
43	Other (specify):*	(10,010)											(10,010)	43
44	**TOTAL Special Cost Centers**	(31,764)											(31,764)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(138,561)	(100,412)	9,357	(27,659)	65,840							(191,435)	45

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SEE ATTACHED		SEE ATTACHED		SEE ATTACHED		
				HILLCREST DEVELOPMENT L.L.C.		BUILDING

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	RENTAL INCOME	$ 420,000	HILLCREST DEVELOPMENT, LLC		$	$ (420,000)	1
2	V	32	INTEREST INCOME	4,045	HILLCREST DEVELOPMENT, LLC			(4,045)	2
3	V	31	AMORTIZATION		HILLCREST DEVELOPMENT, LLC		1,694	1,694	3
4	V	30	DEPRECIATION		HILLCREST DEVELOPMENT, LLC		133,736	133,736	4
5	V	32	INTEREST EXPENSE		HILLCREST DEVELOPMENT, LLC		183,396	183,396	5
6	V	20	FRANCHISE TAX		HILLCREST DEVELOPMENT, LLC		200	200	6
7	V	19	ACCOUNTING FEES		HILLCREST DEVELOPMENT, LLC		495	495	7
8	V	21	OFFICE EXPENSE		HILLCREST DEVELOPMENT, LLC		8	8	8
9	V	20	TRUST FEES		HILLCREST DEVELOPMENT, LLC		250	250	9
10	V	33	REAL ESTATE TAX		HILLCREST DEVELOPMENT, LLC		3,854	3,854	10
11	V								11
12	V								12
13	V								13
14	Total			$ 424,045			$ 323,633	$ * (100,412)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$ 0	A.H.B. D/B/A ABH MANAGEMENT	100.00%	$ 544	$ 544	15
16	V	19	PROFESSIONAL FEES	0	A.H.B. D/B/A ABH MANAGEMENT	100.00%	173	173	16
17	V	20	DUES, SUBS. & FEES	0	A.H.B. D/B/A ABH MANAGEMENT	100.00%	282	282	17
18	V	21	CLERICAL AND GENERAL	0	A.H.B. D/B/A ABH MANAGEMENT	100.00%	2,192	2,192	18
19	V	22	EMPLOYEE BENEFITS	0	A.H.B. D/B/A ABH MANAGEMENT	100.00%	1,838	1,838	19
20	V	26	INSURANCE	0	A.H.B. D/B/A ABH MANAGEMENT	100.00%	137	137	20
21	V	30	DEPRECIATION	0	A.H.B. D/B/A ABH MANAGEMENT	100.00%	807	807	21
22	V	34	RENT	0	A.H.B. D/B/A ABH MANAGEMENT	100.00%	4,784	4,784	22
23	V	0		0			0		23
24	V	0		0			0		24
25	V	17	HOME OFFICE	15,000	A.H.B. D/B/A ABH MANAGEMENT	100.00%	0	(15,000)	25
26	V	0		0			0		26
27	V	17	ADM. COMP.- DIRECT ALLOC.	$	A.H.B. D/B/A ABH MANAGEMENT	100.00%	11,340	11,340	27
28	V	27	EMP. BEN.-DIRECT ALLOC.		A.H.B. D/B/A ABH MANAGEMENT	100.00%	2,260	2,260	28
29	V	0		0			0		29
30	V	0		0			0		30
31	V	0		0			0		31
32	V	0		0			0		32
33	V	0		0			0		33
34	V	0		0			0		34
35	V	0		0			0		35
36	V	0		0			0		36
37	V	0		0			0		37
38	V	0		0			0		38
39	Total			$ 15,000			$ 24,357	$ * 9,357	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMIN. - KARLA BISHOP	$	KARLA BISHOP, INC.	100.00%	$ 27,500	$ 27,500	15
16	V	19	PROFESSIONAL FEES		KARLA BISHOP, INC.	100.00%	44	44	16
17	V	27	PAYROLL TAXES		KARLA BISHOP, INC.	100.00%	1,003	1,003	17
18	V	0					0		18
19	V	17	MANAGEMENT FEES	56,206	KARLA BISHOP, INC.	100.00%	0	(56,206)	19
20	V	0					0		20
21	V	0					0		21
22	V	0					0		22
23	V	0					0		23
24	V	0					0		24
25	V	0					0		25
26	V	0					0		26
27	V	0					0		27
28	V	0							28
29	V	0							29
30	V	0					0		30
31	V	0					0		31
32	V	0					0		32
33	V	0					0		33
34	V	0							34
35	V	0							35
36	V								36
37	V								37
38	V								38
39	Total			$ 56,206			$ 28,547	$ * (27,659)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMIN. - E. ROSENBAUM	$	HEALTH RESOURCE, INC.	100.00%	$ 99,500	$ 99,500	15
16	V	19	PROFESSIONAL FEES		HEALTH RESOURCE, INC.	100.00%	175	175	16
17	V	27	PAYROLL TAXES		HEALTH RESOURCE, INC.	100.00%	3,860	3,860	17
18	V	0					0		18
19	V	17	MANAGEMENT FEES	37,695	HEALTH RESOURCE, INC.	100.00%	0	(37,695)	19
20	V	0					0		20
21	V	0					0		21
22	V	0					0		22
23	V	0					0		23
24	V	0					0		24
25	V	0					0		25
26	V	0					0		26
27	V	0					0		27
28	V	0					0		28
29	V	0					0		29
30	V	0					0		30
31	V	0					0		31
32	V	0					0		32
33	V	0					0		33
34	V	0					0		34
35	V	0					0		35
36	V	0					0		36
37	V	0					0		37
38	V	0					0		38
39	Total				$ 37,695		$ 103,535	$ * 65,840	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V						$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Karla Bishop	President	Administrative	32.50	See Attached	5	12.50	Alloc. Adm. Sa	$ 27,500	17-7	1
2	Earl Rosenbaum	Vice President	Administrative	33.75	See Attached	20	50.00	Alloc. Adm. Sal	99,500	17-7	2
3	Alan Rosenbaum	Administrator	Administrative	0.50	See Attached	40	100.00	Admin. Sal	147,964	17-1	3
4	Alan Rosenbaum	Administrator	Administrative	0.50	See Attached	40	100.00	Excess Hlth Ins	11,340	17-7	4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 286,304		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees) FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number (
Fax Number (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: A.H.B. D/B/A ABH MANAGEMENT
Street Address: 411 CENTRAL AVENUE
City / State / Zip Code: HIGHLAND PARK, IL. 60035
Phone Number: ((847)432-7262
Fax Number: ((847)432-6095

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	PATIENT DAYS	143,433	3	$ 1,554	$	50,236	$ 544	1
2	19	PROFESSIONAL FEES	PATIENT DAYS	143,433	3	495		50,236	173	2
3	20	DUES, SUBS. & FEES	PATIENT DAYS	143,433	3	807		50,236	282	3
4	21	CLERICAL AND GENERAL	PATIENT DAYS	143,433	3	6,260		50,236	2,192	4
5	22	EMPLOYEE BENEFITS	PATIENT DAYS	143,433	3	5,247		50,236	1,838	5
6	26	INSURANCE	PATIENT DAYS	143,433	3	392		50,236	137	6
7	30	DEPRECIATION	PATIENT DAYS	143,433	3	2,305		50,236	807	7
8	34	RENT	PATIENT DAYS	143,433	3	13,660		50,236	4,784	8
9										9
10	17	ADM. COMP.- DIRECT ALLOC	AVG. HOURS WORKED	40	1	11,340		40	11,340	10
11	27	EMP. BEN.-DIRECT ALLOC.	AVG. HOURS WORKED	40	1	2,260		40	2,260	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 44,320	$		$ 24,357	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: KARLA BISHOP, INC.
Street Address: 271 RIVERS DRIVE
City / State / Zip Code: LAKE BLUFF, IL. 60044
Phone Number: ((847)432-7262
Fax Number: ((847)432-6095

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - KARLA BISHOP	AVG. HOURS WORKED	40	3	$ 220,000	$ 220,000	5	$ 27,500	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	40	3	350		5	44	2
3	27	PAYROLL TAXES	AVG. HOURS WORKED	40	3	8,025		5	1,003	3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 228,375	$ 220,000		$ 28,547	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: HEALTH RESOURCE, INC.
Street Address: P.O. BOX 1275
City / State / Zip Code: HIGHLAND PARK, IL. 60035
Phone Number: ((847)432-7262
Fax Number: ((847)432-6095

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - E. ROSENBAUM	AVG. HOURS WORKED	40	3	$ 199,000	$ 199,000	20	$ 99,500	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	40	3	350		20	175	2
3	27	PAYROLL TAXES	AVG. HOURS WORKED	40	3	7,720		20	3,860	3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 207,070	$ 199,000		$ 103,535	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	American Natl. Bank		X	Mortgage	$5,523.00	04/15/96	$ 614,873	$ 521,362	08/15/03	8.0000	$ 43,460	1
2	American Natl. Bank		X	Mortgage	$16,660.00	04/15/96	1,851,280	1,570,892	08/15/03	8.0000	130,953	2
3	American Natl. Bank		X	Auto	$1,081.26	06/05/97	34,532		06/01/00	8.0000	106	3
4	Personal Use of Auto			Auto							(42)	4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$23,264.26		$ 2,500,685	$ 2,092,254			$ 174,477	9
	B. Non-Facility Related*											
10	Supplemental Schedule										(19,854)	10
11	American Natl. Bank		X	Mortgage - New Land	$1,151.56	03/31/98	120,500	108,550		8.0000	8,984	11
12											(8,984)	12
13												13
14	TOTAL Non-Facility Related				$1,151.56		$ 120,500	$ 108,550			$ (19,854)	14
15	TOTALS (line 9+line14)						$ 2,621,185	$ 2,200,804			$ 154,623	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
1	Interest Income		X				$	$			$ (15,002)	1
2	Interest Income - Bldg Co.	X									(4,045)	2
3	Correction of Car Loan		X								(807)	3
4												4
5												5
6												6
7												7
8												8
9												9
10												10
11												11
12												12
13												13
14												14
15												15
16												16
17												17
18												18
19												19
20												20
21							$	$			$ (19,854)	21

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 1999 report.	$	59,239	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	58,069	2
3. Under or (over) accrual (line 2 minus line 1).	$	(1,170)	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	$	62,240	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	$		5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND $ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6	$	61,070	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1995	55,141	8
	1996	57,479	9
	1997	59,770	10
	1998	55,327	11
	1999	58,069	12

1999 REAL ESTATE OPENING ACCRUAL ADJUSTED BY $1,674 FOR NEW LAND.

2000 REAL ESTATE TAX ACCRUAL $62,240 = ($58,069 FACILITY RELATED + $2,179 NON-CARE) X 1.03 (APPROXIMATELY)

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 1999	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 24,277 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [X] YES [ ] NO
If so, please complete the following:

1. Total Amount Incurred: 11,962
2. Number of Years Over Which it is Being Amortized: Organization Fees - 10 Years
3. Current Period Amortization: 1,196
4. Dates Incurred:

Nature of Costs: Mortgage cost $11,962; Organization cost $2,499
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1985	$ 57,500	1
2					2
3	TOTALS			$ 57,500	3

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	93		1985	1976	$ 1,430,000	$ 74,360	35	$ 47,667	$ (26,693)	$ 718,977	4
5	31		1989	1989	780,798	24,788	35	31,232	6,444	356,565	5
6	9		1994	1994	554,167	14,209	35	27,708	13,499	177,793	6
7	1			1995							7
8	6			1997							8
	Improvement Type**										
9	Various			1987	9,045	268	20	363	95	4,960	9
10	Various			1989	36,275	1,151	20	1,479	328	16,884	10
11	Various			1990	2,002	64	20	100	36	1,078	11
12	Various			1991	16,248	99	20	812	713	7,135	12
13	Various			1992	8,821	280	20	442	162	3,720	13
14	Various			1993	3,000	134	20	300	166	2,529	14
15	Various			1994	51,668	1,325	20	2,585	1,260	16,510	15
16	Various			1995	8,799	116	20	330	214	1,787	16
17	TILE			1996	8,630	221	20	432	211	1,872	17
18	COVE BASE			1996	310	8	20	16	8	69	18
19	DINING ROOM & LOUNGE			1996	33,076	848	20	1,654	806	7,167	19
20	SIDE RAILS			1996	1,739	45	20	87	42	413	20
21	WALLS, WINDOWS,DOORS			1996	2,707	69	20	135	66	652	21
22	WATER HEATER			1996	5,260	135	20	263	128	1,293	22
23	LEVER LOCK			1997	1,054		20	53	53	212	23
24											24
25	PAGE 12-1 REP TOTALS				53,433	3,155		2,672	(483)	22,487	25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34	PAGE 12B TOTALS				9,571	3,021		347	(2,674)	3,368	34
35	PAGE 12A TOTALS				38,227	437		1,900	1,463	4,585	35
36	TOTAL (lines 4 thru 35)				$ 3,054,831	$ 124,733		$ 120,577	$ (4,156)	$ 1,350,056	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	2			1998	$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	PAIR SIDE RAILS			1997	344	40	20	17	(23)	68	9
10	WATER HEATER			1997	2,547		20	127	127	476	10
11	FLOOR TILE			1997	550		20	28	28	86	11
12	ELECTRICAL CIRCUITS			1998	5,000	128	20	250	122	750	12
13	GUTTERS			1998	800		20	40	40	90	13
14	SHINGLES			1998	546		20	27	27	65	14
15	WIRING			1998	599		20	30	30	78	15
16	ELECTRICAL			1998	500		20	25	25	67	16
17	CONCRETE WALL & SIDE			1998	1,963	50	20	98	48	212	17
18	L.I.			1998	1,290	33	20	65	32	152	18
19	SYSTEM KEY RESET			1998	3,386		20	169	169	507	19
20	TILE			1998	702	18	20	35	17	102	20
21	ALARM SYSTEM			1998	1,558		20	78	78	176	21
22	SECURITY SYSTEM			1998	760		20	38	38	111	22
23	SECURITY SYSTEM			1998	2,262		20	113	113	301	23
24	ROOF & GUTTERS			1998	974		20	49	49	106	24
25	L.I.			1998	3,137	80	20	157	77	366	25
26	DRAYWAY			1998	850	22	20	43	21	115	26
27	WIRING			1999	897		20	45	45	55	27
28	DOOR			1999	687		20	34	34	51	28
29	ANTENNA			1999	527		20	26	26	50	29
30	LEASEHOLD IMP			1999	1,073	28	20	54	26	99	30
31	SIDEWALK			1999	3,750		20	188	188	251	31
32	PAINTING			1999	501		20	25	25	25	32
33	LEASEHOLD IMP.			1999	1,478	38	20	74	36	148	33
34	SPRINKLER			1999	1,034		20	52	52	65	34
35	CARPET			2000	512		20	13	13	13	35
36	TOTAL (lines 4 thru 35)				$ 38,227	$ 437		$ 1,900	$ 1,463	$ 4,585	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	ALARM SYSTEM			2000	1,933		20	32	32	32	9
10	FURNISHING			2000	912	912	20	98	(814)	1,010	10
11	PLUMBING			2000	550		20	11	11	11	11
12	PLUMBING			2000	900		20	26	26	26	12
13	HEATER			2000	722		20	27	27	27	13
14	POWER SYSTEM PARTS			2000	879		20	13	13	13	14
15	AIR CONDITIONER			2000	1,566		20	65	65	65	15
16	FURNISHING			2000	679	679	20	24	(655)	703	16
17	CONCENTRATORS			2000	1,430	1,430	20	51	(1,379)	1,481	17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$ 9,571	$ 3,021		$ 347	$ (2,674)	$ 3,368	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Land Improvement			1993	53,433	3,155	20	2,672	(483)	22,487	9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$ 53,433	$ 3,155		$ 2,672	$ (483)	$ 22,487	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$	$		$	$	$	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	$ 536,505	$ 23,659	$ 35,585	$ 11,926		$ 393,359	37
38	Current Year Purchases	9,377	7,118	568	(6,550)		568	38
39	Fully Depreciated Assets	98,456	120	1,659	1,539		98,362	39
40								40
41	TOTALS	$ 644,338	$ 30,897	$ 37,812	$ 6,915		$ 492,289	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42	Facility Business	Van	1993	$ 19,682	$ 1,675	$	$ (1,675)	5	$ 19,682	42
43	Facility Business	Ford Expedition	1997	23,022		7,674	7,674	5	16,499	43
44										44
45										45
46	TOTALS			$ 42,704	$ 1,675	$ 7,674	$ 5,999		$ 36,181	46

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
47	Total Historical Cost	(line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	$ 3,799,373	47
48	Current Book Depreciation	(line 36,col.5 + line 41,col.2 + line 46,col.5)	$ 157,305	48
49	Straight Line Depreciation	(line 36,col.7 + line 41,col.3 + line 46,col.6)	$ 166,063	49 **
50	Adjustments	(line 36,col.8 + line 41,col.4 + line 46,col.7)	$ 8,758	50
51	Accumulated Depreciation	(line 36,col.9 + line 41,col.6 + line 46,col.9)	$ 1,878,526	51

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52	Ford Expedition - 1997	$ 15,348	$ 136	$ 11,000	52
53	New Land - 1998	132,513			53
54					54
55					55
56					56
57	TOTALS	$ 147,861	$ 136	$ 11,000	57

G. Construction-in-Progress

	Description	Cost	
58		$	58
59			59
60			60
61		$	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

HILLCREST RETIREMENT VILLAGE
0030312
RELATED COMPANY MOVABLE EQUIPMENT SCHEDULE
12/31/00

LINE 28: PRIOR YEARS

COMPANY NAME	COST	CURRENT BOOK (FED) DEPRECIATION	STRAIGHT LINE DEPRECIATION	ADJUSTMENTS	ACCUMULATED S/L DEPRECIATION
HILLCREST RETIREMENT VILLAGE, LTD	274,105	5,901	15,620	9,719	203,261
HILLCREST DEVELOPMENT, LLC	255,754	17,226	19,300	2,074	187,496
ABH MANAGEMENT	6,646	532	665	133	2,602
TOTALS	536,505	23,659	35,585	11,926	393,359

LINE 29: CURRENT YEAR

HILLCREST RETIREMENT VILLAGE, LTD	8,602	6,963	504	(6,459)	504
HILLCREST DEVELOPMENT, LLC					
ABH MANAGEMENT	775	155	64	(91)	64
TOTALS	9,377	7,118	568	(6,550)	568

LINE 30: FULLY DEPRECIATED

HILLCREST RETIREMENT VILLAGE, LTD	86,073		1,521	1,521	86,073
HILLCREST DEVELOPMENT, LLC					
ABH MANAGEMENT	12,383	120	138	18	12,289
TOTALS	98,456	120	1,659	1,539	98,362

TOTALS (Should Tie to Totals on Page 13)

HILLCREST RETIREMENT VILLAGE, LTD	368,780	12,864	17,645	4,781	289,838
HILLCREST DEVELOPMENT, LLC	255,754	17,226	19,300	2,074	187,496
ABH MANAGEMENT	19,804	807	867	60	14,955
TOTALS	644,338	30,897	37,812	6,915	492,289

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A Related Party Lease

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [ ] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions	ALLOC FROM AHB D/B/A/ ABH MGMT			4,784			4
5								5
6								6
7	TOTAL				$ 4,784 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: [ ] YES [X] NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2001	$
13.	/2002	$
14.	/2003	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO

16. Rental Amount for movable equipment: $ 5,284 Description: Storage rental $3901, Postage machine $284. Moving equip. $805. Walkie-Talkie $266. Misc. $28
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [X]
- HOURS PER AIDE

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- HOURS PER AIDE

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$ 1,319	$ 5,274	$	$ 6,593
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$ 1,319	$ 5,274	$	$ 6,593
10	SUM OF line 9, col. 1 and 2 (e)	$ 6,593			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	7
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	3
2. From other facilities (f)	
TOTAL TRAINED	10

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	N/A	hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): **SEE SUPPLEMENTAL SCHEDULE**									13
14	TOTAL			$		$	$		$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SUPPLEMENTAL SCHEDULE OF MEDICAL SUPPLIES

	Special Services - Supplies (Column 6 - Other)	Amount
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

	Outside Therapies (Column 5 - Other)	Amount
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/00 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 254,564	$ 502,114	1
2	Cash-Patient Deposits	55,691	55,691	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	462,019	462,019	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	86,231	86,231	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See supplemental schedule	4,150	4,150	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 862,655	$ 1,110,205	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		202,513	13
14	Buildings, at Historical Cost		2,818,398	14
15	Leasehold Improvements, at Historical Cos	184,394	184,394	15
16	Equipment, at Historical Cost	481,535	737,289	16
17	Accumulated Depreciation (book methods)	(478,876)	(2,270,902)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	2,000	16,461	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(9,773)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See supplemental schedule	100	100	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 189,153	$ 1,678,480	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,051,808	$ 2,788,685	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 126,430	$ 126,925	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	99,109	109,796	28
29	Short-Term Notes Payable		103,377	29
30	Accrued Salaries Payable	85,390	85,390	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,950	7,950	31
32	Accrued Real Estate Taxes(Sch.IX-B)	60,000	62,240	32
33	Accrued Interest Payable		8,652	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	2,792	2,792	35
	Other Current Liabilities(specify):			
36	See supplemental schedule			36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 381,671	$ 507,122	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,097,427	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See supplemental schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 2,097,427	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 381,671	$ 2,604,549	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 670,137	$ #REF!	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,051,808	$ #REF!	48

*(See instructions.)

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE **#** 0030312 **Report Period Beginning:** 01/01/00 **Ending:** 12/31/00

SUPPLEMENTAL SCHEDULE OF OTHER ASSETS & LIABILITIES **As of** 12/31/00

OTHER CURRENT ASSETS:	Amount	Amount	OTHER CURRENT LIABILITIES:	Amount	Amount
Employee Advances	4,150	4,150			
	4,150	4,150			
OTHER NON CURRENT ASSETS:			OTHER NON CURRENT LIABILITIES:		
Utility Deposit	100	100			
	100	100			

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 625,378	1
2	Restatements (describe):		2
3	**Schedule attached**		3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 625,378	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	179,759	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(135,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 44,759	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 670,137	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number	HILLCREST RETIREMENT VILLAGE #	0030312	Report Period Beginning:	01/01/00	Ending:	12/31/00

Balance per General Ledger		625,378
Adjustments:		
		-
		-
		-
Total adjustments		-
Balance - Beginning of Year		625,378
Equity(Deficit) from Page 17 Col 1		670,137
Related Party		
Equity(Deficit)	-586412	
Income	100412	
		(486,000)
Combined Equity - End of Year		184,137

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,267,307	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,267,307	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	24,931	12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22**	$ 24,931	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	15,002	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 15,002	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See supplemental schedule	2,258	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 2,258	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,309,498	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	933,677	31
32	Health Care	1,688,409	32
33	General Administration	888,575	33
	B. Capital Expense		
34	Ownership	509,356	34
	C. Ancillary Expense		
35	Special Cost Centers	31,764	35
36	Provider Participation Fee	77,958	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,129,739	40
41	**Income before Income Taxes (line 30 minus line 40)****	179,759	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 179,759	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number HILLCREST RETIREMENT VILL # 0030312 **Report Period Beginning:** 01/01/00 **Ending:** 12/31/00

SUPPLEMENTAL SCHEDULE OF REVENUES
12/31/00

	DESCRIPTION	AMOUNT
1	Theft Loss Recovery (Adjusted out on Page 5)	625
2	Misc Income (Adjusted out on Page 5)	16
3	Correction of Car Loan	807
4	Reimbursement from Employee for seminar travel expense that was	
5	adjusted out in 1999 cost report	810
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
	TOTALS	2,258

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,440	2,761	$ 73,387	$ 26.58	1
2	Assistant Director of Nursing					2
3	Registered Nurses	13,215	14,224	287,504	20.21	3
4	Licensed Practical Nurses	6,759	7,141	120,383	16.86	4
5	Nurse Aides & Orderlies	59,249	81,578	824,666	10.11	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,506	8,993	93,632	10.41	10
11	Social Service Workers	7,573	9,309	123,835	13.30	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	27,564	29,740	272,245	9.15	15
16	Dishwashers					16
17	Maintenance Workers	2,963	3,033	48,657	16.04	17
18	Housekeepers	22,290	23,849	223,748	9.38	18
19	Laundry	1,364	1,623	22,388	13.79	19
20	Administrator	2,254	2,343	147,964	63.15	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,672	11,124	89,092	8.01	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)	0	0	10,010		33
34	TOTAL (lines 1 - 33)	163,849	195,718	$ 2,337,511 *	$ 11.94	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 6,616	1-3	35
36	Medical Director	Monthly	1,800	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,875	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	27	815	11-3	44
45	Social Service Consultant	62	4,930	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	89	$ 19,036		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	131	$ 5,534	10-3	50
51	Licensed Practical Nurses	32	832	10-3	51
52	Nurse Aides	934	18,038	10-3	52
53	TOTAL (lines 50 - 52)	1,096	$ 24,404		53

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

SUPPLEMENTAL SCHEDULE OF STAFFING AND SALARY COSTS

B. CONSULTANT SERVICES

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Clerical - Adjusted out on Pg.5			$ 10,010	$
	0	0	$ 10,010	$ #DIV/0!

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Alan Rosenbaum	Administrator	0.5%	$ 147,964
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 147,964

B. Administrative - Other

Description		Amount
Health Resource, Inc.	Management Fees	$ 37,695
Karla Bishop, Inc	Administrative Fees	56,206
ABH Management	Home Office Expense	15,000
TOTAL (agree to Schedule V, line 17, col. 3)		$ 108,901
(Attach a copy of any management service agreement)		

C. Professional Services

Vendor/Payee	Type	Amount
FR&R	Accounting	$ 57,155
Alfa Data	Data Processing	3,237
Winston & Strawn	Legal	65
Holleb & Coff	Legal	87
Rosenthal & Schanfield	Legal	35
Rotman & Elovitz	Legal	1,039
Sachnoff & Weaver	Legal	1,276
Tenney & Bentley	Legal	260
Jane Osa	Pension Admin Fees	1,473
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 64,627

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 48,483
Unemployment Compensation Insurance	16,737
FICA Taxes	170,385
Employee Health Insurance	36,293
Employee Meals	16,635
Illinois Municipal Retirement Fund (IMRF)*	
Employee Benefits	9,338
Christmas Expense	15,455
Union pension Contribution	14,400
Alloc. AHB D/B/A ABH Mgmt	1,838
TOTAL (agree to Schedule V, line 22, col.8)	$ 329,565

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	18,571
Health Care Worker Background Check	
(Indicate # of checks performed 49)	590
Licenses and Fees	770
Yellow Page Advertising	9,031
Promotional Advertising	29,121
Dues and subscriptions	7,331
Alloc. AHB D/B/A ABH Mgmt	282
Less: Public Relations Expense	(235)
Non-allowable advertising	(29,121)
Yellow page advertising	(9,031)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 27,309

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	1,202
Seminar Expense	4,065
Meal	651
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 5,918

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number HILLCREST RETIREMENT VILLAGE # 0030312 Report Period Beginning: 01/01/00 Ending: 12/31/00

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? Yes

(2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IL Council on Long Term Care $5,324

(3) Did the nursing home make political contributions or payments to a politica action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A

(5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ 39,925 Line 10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ 77,958
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? N/A

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ 16,635 Has any meal income been offset against related costs? N/A Indicate the amount. $ N/A

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? N/A If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? 100% of line 14
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? N/A
Indicate the amount of income earned from providing such transportation during this reporting period. $ N/A

(17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees

Date: **07/17/2000**

To: **Administrator/Cost Report Preparer**

From: **Office of Health Finance**

Re: 2000 Long Term Care Cost Report and Instructions on Diskette
Information Regarding the Lotus 5.0 and Excel 97 Versions of the Cost Report

Enclosed you will find a copy of the 2000 cost report and instructions on diskette. For 1999, the majority of nursing homes used the diskette to prepare their cost report. We would appreciate it if you could complete your 2000 cost report using this diskette.

If you choose not to use the diskette, you may print the 2000 cost report form and manually complete the report. If you do not have the ability to print the cost report form and instructions, please contact our office at 217/782-1630 to request a paper copy to be mailed to you.

As is stated on page 1 of the cost report instructions, this report should cover the facility's fiscal year ending in 2000. It is due on September 30, 2000, or ninety days after the close of the facility's fiscal year, **whichever comes later**. Please refer to the instructions for the remainder of the filing requirements.

There are two 2000 cost report files on the disk you have received. One file has been created for use with Lotus 5.0 for Windows. The other file has been created for use with Excel 97. A copy of the 2000 cost report instructions has been included on the diskette also. The name of the file is Instr00. It has been created for use with Word Perfect 6.1. Please use this 2000 diskette. **Printed copies of the report from the 1999 cost report diskette or earlier diskettes will NOT be accepted.**

Each page is on a separate worksheet. The file has been sealed. The cells where data is to b entered have been unprotected. Do not change the cost report form. We must have every form the same. Any changes made to the cost report form will cause us to consider the filed cost report incomplete until the form is correctly filed. Complete page one first. The facility name, IDPH ID# and the report period dates have been linked to each page. (Be sure to enter the IDPH licensed name of the facility.) **When entering data on pages 3 and 4, do not include decimals. Please round to whole numbers. When entering the years on page 12 do not enter various or other text in columns 2 or 3.**

Print macros have been written that will print each individual page or the entire report.

WARNING: Do NOT use drag & drop, cut or move commands. These commands may ruin the file and/or formulas. Then you will have to close the file and start from the last time you saved it.

As you know, save your work frequently to prevent losses of large amounts of information.

The cost report must be printed on 8 ½ by 14 size white paper with an 8 ½ by 14 image on the paper. To ensure an 8 ½ by 14 size image, check the paper size in the Printer Setup. When printing the cost report, be sure the "Selected Range" is checked. If "Current Worksheet" or "A Worksheets" are selected, the printed report will be smaller than it should be. These three selections appear in the Print dialog box. **Please do not reduce the image to 8 ½ by 11. We cannot accept a report with an 8 ½ by 11 image.** After printing the cost report, please review the copy for accuracy and completeness before mailing it to The Office of Health Finance. **Please send in the completed diskette with your paper copy, (being sure to make a copy of the diskette for your records).** Also, please make sure both the completed diskette and the paper copy agree prior to sending to our office.

Notes Applicable only to Lotus users

The entire cost report is in one file named Report00.wk4. A print preview button has been added to the bottom of each page. You may want to preview each page to ensure there are no problems before you print the entire cost report. To preview a page, click this button, then click File-Preview as normal. Also, macros have been written that will allow you to change the column width or row height of a cell or range of cells. **Only use these commands on the extra pages (24 through 33).** The print menu or the other macros menu will appear on the menu ba after you click the macro button. A macro that allows you to "Freeze Both Titles" has been added also. This will be helpful for data entry. **When saving the file in Lotus, please save it as a "WK4" file type instead of a "123" file type. To do this, click File-Save As, and then ensure the file type is "WK4".**

To copy worksheets that you have created into the blank pages at the end of the report, use Fi Combine. This will bring in the styles you used in your worksheet (except for the column width and the row height). This does not work if you are using Lotus 97. Extra sheets for pages 6, 8 and 12 have been included in the file. Click the macro buttons on these pages to make them available.

Notes Applicable only to Excel users

The entire cost report is in one file named Report00.xls. In an Excel 97 file that has been seale you can press the Tab key to go to the next unprotected cell. By pressing Shift-Tab, you can g to the previous unprotected cell. Extra sheets for pages 6, 8 and 12 have been included in the file. Click Format-Sheet-Unhide to see the sheets available. Also there are some blank unprotected sheets after "Page 23".

If you have any questions concerning the diskette, please call Randy Hulskotter at (217) 782-1630.

RH/cw